

Exhibit 3

**Form 1023**  
(Rev. March 1986)  
Department of the Treasury  
Internal Revenue Service

**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**  
For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056  
Expires 3-31-89

To be filed in the key district  
for the area in which the  
organization has its principal  
office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

**Part I Identification**

1 Full name of organization CONTAINERS OF MIND FOUNDATION, INC.		2 Employer identification number (If none, see instructions) 13-3413704	
3a Address (number and street) c/o Madeline H. Gins 124 West Houston Street		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k)	
3b City or town, state, and ZIP code New York, New York 10012		4 Name and telephone number of person to be contacted Jane Gregory Rubin (212) 489-8230	
5 Month the annual accounting period ends December	6 Date incorporated or formed May 12, 1987	7 Activity codes (see rider) 915 063 091	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.			

**Part II Type of Entity and Organizational Document (see instructions)**

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

☒ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.  
Exhibit A

**Part III Activities and Operational Information**

- 1 What are or will be the organization's sources of financial support? List in order of size.  
The organization's principal sources of financial support will be charitable donations from corporations and grants from governmental entities. These sources will primarily provide funds to cover installation costs as well as in kind donations of building material(s) and land. Other costs, such as general and administrative expenses, including professional fees, will be defrayed from private funds raised from foundations and individuals in the United States and abroad that are interested in such artwork. The fund-raising effort of the organization will be focused on those sources that fund either the contemporary arts or philosophical research.
- 2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.  
The start-up costs for the project have been donated by two of the founding Directors, Arakawa and Madeline Gins. As soon as the 501(c)(3) status of the organization has been established, additional funds from several United States private individuals and foundations, which already have made commitments to fund the project(s), will be forthcoming. Donations in kind and cash from private and government sources will be raised on a project by project basis. For example, one such commitment already has been received, a donation of a building site in Epinal, France. The municipality of Epinal has also committed to furnishing certain building and material costs. (see rider)

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

  
(Signature)  
Jane Gregory Rubin

Secretary  
(Title or authority of signer)

July 29, 1987  
(Date)

**Part III Activities and Operational Information (Continued)**

- 3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

The activities of the organization will consist primarily of the creation and construction of large-scale, permanent monuments in the nature of architectural sculpture manifesting a developing body of esthetic and perceptual thought. The development and construction of such structures, denominated "Containers of Mind", is envisioned as at least a 20-year project involving the creation of at least four large scale public works in various locations around the world.

The first Container of Mind will be constructed on a public site in Epinal, France, within the next two years. Discussions have been proceeding with charitable sponsors in New York City as to a site there and with the City of Venice (Italy) for an island to be donated for the second and third containers of mind projects. A fourth project is planned for Japan. Inquiries have been received in regard to other locations and one foundation has expressed interest in funding a smaller scale model project for exhibition in New York City in the immediate future.

No Container(s) of Mind will be developed that are not open and available to the public, and the Foundation will retain control over all uses of any designated site. These are monuments to and creations of the human spirit and cannot be commercialized in any way.

The creation of such public works is a logical extension of the lifework of Arakawa (artist and philosopher) and Madeline Gins (poet), the esthetic and philosophical foundation of which are described in The Mechanism of Meaning (Harry N. Abrams, Inc., 1979). A rough working draft, "For a Total Art: To Construct a Container for Mind-Blank-Body", is annexed as Exhibit B.

An active Advisory Board, composed of distinguished members of the international scientific, philosophical and artistic community who are exploring the outer limits of human perception, esthetics and artistic expression, will provide the broadest range of perspectives in the development of the project.

The Board of Directors is to consist of artists whose work is seminal to these important multi-disciplinary explorations, poets, and philosophers who will assist in the development of the prototype project. The founding Board is set forth below at 4a.

The initial Board of Advisors is also listed below at 4a. On a project-by-project basis, additional Advisory Board members will be added, reflecting the concerns of citizens of the respective locations and the interests of the scientific community in the experimental building materials included in the construction of the container(s) of mind.

4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
<p>Founding Directors are:</p> <p>Madeline H. Gins    124 West Houston Street New York, New York 10012</p> <p>Arakawa            124 West Houston Street New York, New York 10012</p> <p>Angela Gallman    205 East 63rd Street New York, New York 10021</p> <p style="text-align: right;">(see rider)</p>	<p>All officers, directors and members of the Advisory Board serve without compensation. All expenses relating to the business of the organization are reimbursed by the organization, and the Secretary, who is general counsel, is paid for a legal services she renders at regular hourly rates for legal services.</p>

**Part III Activities and Operational Information (Continued)**

- 4 c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No  
If "Yes," name those persons and explain the basis of their selection or appointment.

- d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.) ☐ Yes ☐ No  
If "Yes," explain. By Deed of Gift dated May 15, 1987, Arakawa and Madeline Gins contributed all background material and works relating to The Mechanism of Meaning (see above 3) to the organization. Depending upon the valuation of same, and the timing of other contributions, Arakawa and Madeline Gins may become "substantial contributors" at the end of the current tax year of the organization.
- e** Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? ☐ Yes ☐ No  
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned. There has been no "assignment" as such. (see rider)

- 5** Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No  
If either of these questions is answered "Yes," explain.

- 6** Is the organization financially accountable to any other organization? ☐ Yes ☒ No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

- 7 a** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.

None at present. See above Item 3, Part III.

- b** To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? The creation of endowment for general purposes is not planned; however, the Foundation may seek to establish endowment to support specific projects.

- 8** Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No  
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

As above 3, even if certain container(s) of mind end up managed by another organization, they will be subject to contractual restraints as to use of the container of mind. To date, no such contract exists.